

THE COUNTY BULLETIN
And Uniform Compliance Guidelines
ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 331

January 2001

REMINDER OF ORDER OF BUSINESS

January

- 1 Happy New Year! - Legal Holiday (IC 1-1-9-1)
- 15 "Assessment Date" for mobile homes as defined in IC 6-1.1-7-1. (IC 6-1.1-1-2)
- Last date to make pension report and payment for fourth quarter of 2000 by counties participating in Public Employees' Retirement Fund.
- Legal Holiday - Dr. Martin Luther King, Jr. Day (IC 1-1-9-1)
- 16 Last day that township boards meet to consider 2000 Annual Reports of township trustees - third Tuesday after the first Monday (IC 36-6-6-9)
- 20 Last date to report and make payment of State Income Tax withheld in December to Indiana Department of Revenue. (IC 6-3-4-8.1)
- 29 Make distribution of interest on congressional and cemetery funds - last Monday in month. (IC 21-1-1-54) (IC 23-14-29-4)
- 30 File 2000 Annual Financial Report with State Board of Accounts. (IC 5-11-1-4)
- Last day for township trustees to file annual reports and vouchers with County Auditor. [IC 36-6-4-12(d)]
- 31 Last day to file Form 100-R, Report of Names and Compensation of Officers and Employees with the State Board of Accounts. (IC 5-11-13-1)
- Last day to file quarterly unemployment compensation report with the Department of Workforce Development.
- Last date to convene a meeting of the local board of finance in order to elect a president and a secretary and review investment report from County Treasurer. (IC 5-13-7-6)
- Last day to provide each employee with a W-2.
- Last day to file quarterly report for the last quarter of 2000 with Internal Revenue Service.
- Last day for the Board of County Commissioners and County Council to meet to organize and elect officers for the year 2001.

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REMINDER OF ORDER OF BUSINESS
(Continued)

February

- 12 Legal Holiday - Lincoln's Birthday (IC 1-1-9-1)
- 15 Last date for County Highway Annual Operational Report to be filed with State Board of Accounts and other governmental agencies. (IC 8-17-4.1-7)
- 20 Last date to report and make payment of State Income Tax withheld in January to Indiana Department of Revenue. (IC 6-3-4-8.1)
- 22 Legal Holiday - Washington's Birthday (IC 1-1-9-1)

March

- 1 Annual assessment period begins, except mobile homes. (IC 6-1.1-2)
- 5 Township trustees to file reports of condition of the dog fund with County Auditor. (IC 15-5-9-10) (First Monday in March)
- 9 Last day to file claim for distribution of Excise Tax on Savings and Loan Associations with the Auditor of State. (IC 6-5-11-7)
- 12 Distribute dog funds to townships reporting unpaid claims. (IC 15-5-9-10) (Second Monday in March)
- 20 Last day to report and make payment of State Income Tax withheld in February to Indiana Department of Revenue. (IC 6-3-4-8.1)

OBSOLETE VOLUMES

All articles from Volumes 283 and earlier of The County Bulletin have now been updated and are no longer applicable; thus Volumes 283 and earlier may be deleted from your file.

STATEMENT OF WAGES AND COMPENSATION

We remind County Auditors to publish a statement of wages and compensation. Please review IC 36-2-2-19 for requirements.

At its second regular meeting each year, the executive shall make an accurate statement of the county's receipts and expenditures during the preceding calendar year. The statement must include the name of and compensation paid to each county officer, deputy, and employee. The executive shall post this statement at the courthouse door and two (2) other places in the county and shall publish it in the manner prescribed by IC 5-3-1.

RATES FOR LEGAL ADVERTISING

The rates for legal advertising may change effective January 1, 2001. The General Assembly, in amending IC 5-3-1-1, gave the newspaper or qualified publication the ability to increase rates up to five percent (5%), should they choose. It is the newspaper's decision. Your publisher may not increase rates at all or may increase the rates at something less than the maximum. We have revised the rates for the legal advertising to reflect a five percent (5%) increase, and we have enclosed a copy of the tables for your convenience. (Pages 16-22)

CANCELLATION OF WARRANTS

IC 5-11-10.5 provides that all warrants (checks) drawn upon public funds of the county, which warrants are outstanding and unpaid for two or more years as of December 31 of each year, are void.

Within 60 days after the first day of January in each year, the county treasurer shall prepare a list in triplicate showing: The date of issue of each warrant; the fund upon which the warrant was originally drawn; the name of the payee; the amount of each warrant and the total amount represented by the warrants listed for such fund. The original copy of such list shall be filed with the county board of finance, the duplicate copy filed with the county auditor and the triplicate copy filed in the office of the county treasurer.

The amounts of such warrants shall be receipted into the fund or funds from which originally drawn by writing an official receipt or receipts therefore. If the fund from which the warrant was drawn is not now in existence or cannot be ascertained, the amount of such warrant shall be receipted into the county general fund. Upon issuing the receipt or receipts the warrants shall then be removed from the treasurer's list of outstanding warrants.

REPORT OF CONSTRUCTION AND SERVICE CONTRACTS

The Indiana Department of Revenue requires Form GC-22(h) (Rev. 10-89), Indiana Governmental Units Report of Construction and Other Service Contracts, to be filed with their department within 30 days after the execution of any construction or service contract. Detailed instructions, including a statement concerning who must file a report, are printed on the reverse side of the form. This report includes contracts for construction, repairs, improvements, or other related services such as contracts for architectural, engineering or designing services. The report covers contractors, architects, or engineers engaged in public works contracts regardless of whether they are resident or nonresident contractors and includes individuals, partnerships or corporations.

A column is provided for reporting the entire contract amount. In the next column, the amount of gross income tax to be withheld on the entire contract of nonresident contractors is reported. The requirements for withholding on nonresident contractors is discussed in detail on the reverse side of the form.

REPORT OF CONSTRUCTION AND SERVICE CONTRACTS - (Continued)

To order a supply of the forms, call (317) 615-2581. For answers to questions concerning completion of the form or procedures for filing call (317) 615-2662 or write to:

Indiana Department of Revenue
Compliance Division
100 North Senate Avenue, Room N203
Indianapolis, Indiana 46204-2253

SALES TAX - EXEMPTIONS - AUDIT POSITIONS

Following are some general comments pertaining to the State Board of Accounts audit position regarding local governmental units exemption from sales tax:

1. Items should be purchased through the issuance of purchase orders and paid for by the unit's warrants to avoid the problem of reimbursing employees for sales tax paid on materials purchased for the unit when the unit is exempt from sales tax.
2. Sales tax paid on lodging and meals by officials and employees while in travel status on official business of the unit may be reimbursed in accordance with an official travel expense reimbursement policy adopted by ordinance of the unit.
3. It has been our experience that out-of-state vendors usually do not assess sales tax on materials purchased out-of-state for delivery in Indiana.

VACANCIES IN OFFICE - APPOINTMENTS PRO TEMPORE

Selections of persons by the caucus procedures listed in IC 3-13-11 to fill a vacancy in the offices of County Auditor, County Treasurer, County Recorder, County Sheriff, County Coroner, and Clerk of the Circuit Court are appointments pro tempore. Accordingly, the period of time that an individual serves as a pro tempore appointment will not be considered where the individual is limited to serving no more than eight years in a twelve year period.

CREATING NEW FUNDS

The State Board of Accounts is frequently asked if a county can establish a new fund for a particular purpose or function. Quite often the county wishes to create a nonreverting fund by diverting revenues (usually from the general fund) to accumulate an amount for a specific long term project or a large purchase. Sometimes, the county proposes to appropriate money from the general fund to transfer to the newly created fund. We have been requested to furnish our audit position to these questions.

IC 36-1-3 is entitled "Home Rule". IC 36-1-3-2 states: "The policy of the state is to grant units all the powers that they need for the effective operation of government as to local affairs." Other sections of the statute restate this premise in various terms.

CREATING NEW FUNDS - (Continued)

IC 36-1-3-6 states: "(a) If there is a constitutional or statutory provision requiring a specific manner for exercising a power, a unit wanting to exercise the power must do so in this manner. (b) If there is no constitutional or statutory provision requiring a specific manner for exercising a power, a unit wanting to exercise the power must either: (1) adopt an ordinance prescribing a specific manner for exercising a power, a unit wanting to exercise the power; or (2) comply with a statutory provision permitting a specific manner for exercising the power." The ordinance must be adopted by the Board of County Commissioners.

We feel the powers granted by various statutes authorize the Board of County Commissioners to create, by ordinance, as many funds as they feel necessary to operate their particular county.

The enabling ordinance should provide various types of information.

1. The ordinance should clearly indicate the type or types of revenue that is to go into the new fund.
2. The ordinance should list the purpose or purposes for which expenditures can be made from the new fund.
3. The ordinance should establish the life of the new fund and indicate if the fund balance is nonreverting at year end or perpetual until terminated either by the terms of the current ordinance or if another subsequent ordinance must be enacted.
4. The ordinance should provide guidance as to disposition of the fund balance on termination of the fund.
5. The ordinance should include any other terms or conditions the attorney representing the county deems necessary.

It should be noted that establishing a new fund by diverting revenues that would normally go into the county general fund or by transferring by appropriation from the general fund to the new fund creates a possible future problem. After creating and funding the new fund, if the county appeals to the local government tax control board of the State Board of Tax Commissioners for an excessive levy (pursuant to IC 6-1.1-18.5-11 et seq), the control board may insist that any balance or balances of such funds must be transferred to the county general fund and considered prior to any anticipated relief from the control board.

2001 SOCIAL SECURITY WAGE BASE TO INCREASE

The Social Security Administration has announced that the maximum amount of annual earnings subject to Social Security tax will increase from \$76,200 to \$80,400 for 2001. The Social Security rate will remain at 7.65% for both employee and employer. Please contact the Internal Revenue Service at 1-800-829-1040 if you should have questions.

DELINQUENT TAX OF EMPLOYEES

IC 6-1.1-22-14 states: "On or before June 1, and December 1 of each year...the disbursing officer of each political subdivision... shall certify the name and address of each person who has money due the person from the political subdivision to the treasurer of each county in which the political subdivision is located. Upon the receipt of this information, the county treasurer shall search the treasurer's records to ascertain if any person so certified to the treasurer is delinquent in the payment of property taxes."

IC 6-1.1-22-15 states: "If the county treasurer finds that a person whose name is certified to him...is delinquent in the payment of his taxes, he shall certify the name of that person and the amount of the delinquency to the official of the political subdivision who is to make payment to the person. The disbursing officer shall periodically make deductions from money due the person and shall pay the amount of these deductions to the county treasurer."

It is our audit position that the disbursing officer of a county is the county auditor.

ENCUMBERED APPROPRIATIONS - BALANCE AVAILABLE

With the opening of a new budget year and a new set of ledgers, it is to the advantage of a county to review the unpaid purchase orders and contracts which remain on the ledgers as "encumbered."

Those items under contract are to be added for each appropriation account and the total carried to the new 2001 corresponding account. The actual unpaid amount of the purchase orders or contracts should be totaled and shown as a separate amount on the appropriation ledger sheet for 2001, with proper explanation, and added to the 2001 appropriation for the same purpose. By properly carrying out this procedure, the 2001 budget will not be expected to stand any expense not anticipated in making the budget.

We suggest the proper officials of the county make a listing of these encumbered items and make it part of their minutes in their last business meeting of the year. The State Board of Tax Commissioners should be sent a copy of the listing.

Keep in mind the appropriations encumbered and carried forward can be used for no other purpose other than the purchase order or the contract for which they were appropriated.

MONTHLY BANK RECONCILEMENTS

IC 5-13-6-1(e) states that all local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of local officers, with the balance statements provided by the respective depositories.

DONATIONS TO FOUNDATIONS

Notwithstanding IC 8-1.5-2-6(d), a unit may donate the proceeds from the sale of a utility or facility or from a grant, a gift, a donation, an endowment, a bequest, a trust or riverboat gaming revenue to a foundation under the following conditions:

- (1) The foundation is a charitable nonprofit community foundation.
- (2) The foundation retains all rights to the donation, including investment powers.
- (3) The foundation agrees to do the following:
 - (A) Hold the donation as a permanent endowment.
 - (B) Distribute the income from the donation only to the unit as directed by resolution of the fiscal body of the unit.
 - © Return the donation to the general fund of the unit if the foundation:
 - (I) Loses the foundation's status as a public charitable organization;
 - (ii) Is liquidated; or
 - (iii) Violates any condition of the endowment set by the fiscal body of the unit.

A unit may use income received from a community foundation only for purposes of the unit. (IC 36-1-14)

IC 36-1-2-23 defines a unit to mean a county, city or town, or township.

Riverboat gaming revenue means tax revenue received under IC 4-33-12-6, IC 4-33-13, or an agreement to share a city's or county's part of the tax revenue.

CITY AND TOWN COURT COST FUND

Cities and towns may qualify for a distribution of the court costs collected by the various county courts. To qualify, your municipality must have maintained "a law enforcement agency that prosecutes at least fifty percent (50%) of its ordinance violations in a circuit, superior, or county court located in the county."

IC 33-19-7-3 states:

(a) Three percent (3%) of the amount of fees collected under IC 33-19-5-1(a), IC 33-19-5-3(a), IC 33-19-5-4(a), IC 33-19-5-5(a), and IC 33-19-5-6(a) is the qualified municipality share to be distributed to each city and town maintaining a law enforcement agency that prosecutes at least fifty percent (50%) of its ordinance violations in a circuit, superior, or county court located in the county.

(b) The county auditor shall determine the amount to be distributed to each city and town qualified under subsection (a) as follows:

STEP ONE: Determine the population of the qualified city or town.

STEP TWO: Add the populations of all qualified cities and towns determined under STEP ONE.

STEP THREE: Divide the population of each qualified city and town by the sum determined under STEP TWO.

CITY AND TOWN COURT COST FUND - (Continued)

STEP FOUR: Multiply the result determined under STEP THREE for each qualified city and town by the amount of the qualified municipality share.

© The county auditor shall semiannually distribute to each city and town described in subsection (a) the amount computed for that city or town under STEP FOUR of subsection (b).

When the county auditor receives the court costs due to the county from the various county courts, the auditor will place three percent of the total court costs collected into a separate city and town court cost fund. Semiannually, the county auditor shall distribute the amount accumulated to each city and town that "prosecutes at least fifty percent (50%) of its ordinance violations in a circuit, superior, or county court located in the county." The distribution shall be made to all qualified cities and towns based upon their individual proportionate share of population related to the total population of all of the qualified cities and towns. The city or town fiscal officer shall receipt the distribution to the General Fund of the unit.

Each city and town is encouraged to contact the county auditor in your county each May and November to ensure receipt of such distribution.

Several questions concerning the distribution of the City and Town Court Cost Fund by the County Auditor have been asked by city, town and county officials. The questions, along with our audit positions, are as follows:

Question #1: What must a municipality do to qualify for a share of the City and Town Court Cost Fund?

Audit Position: A municipality must maintain a law enforcement agency and prosecute at least fifty percent (50%) of its ordinance violations in a Circuit, Superior, or County Court located in the County. The County Auditor shall determine the amount to be distributed to each qualified city and town (IC 33-19-7-3).

Question #2: Does a City Ordinance violation filed in County Court qualify the City to receive such funds even if the case is dismissed by the City?

Audit Position: No. The City must prosecute the case in order to qualify.

Question #3: In which semiannual period does the City or Town receive a share of such funds assuming only one (1) case is filed? Is it the period in which the case was filed or is it the period in which it was prosecuted?

Audit Position: The period in which the case was prosecuted would govern the period of distribution. Distributions are to be made semiannually (June and December) for the previous six (6) months collection.

Question #4: Can a city or a town with an ordinance violations bureau qualify for the distribution?

Audit Position: Yes, IC 33-6-3-5 states that ordinances processed through an ordinance violations bureau are not to be considered in determining whether the unit prosecuted at least fifty percent (50%) of its ordinance violations in a Circuit, Superior, or County Court.

QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE

Question #1: Do counties have to belong to PERF or can they be involved in another retirement program?

Answer #1: PERF

Question #2: COUNTY TAX SALE FORMS: Deeds used in Auditors office are connected. Long full sheets on 2 sides. Recorders statute IC 36-2-11-16.5 states, "is not a continuous form." Will we be getting new forms? Our recorder is requesting that we get them.

Answer #2: Our prescribed tax sale deed, County Form 137C, is not a continuous form. You need to contact your public printer and ask them to not make it continuous.

Question #3: In regard to purchases on the Internet paid by county credit card, vendors only provide confirmation of orders, not invoices. What can we do to require a valid invoice for compliance with SBA?

Answer #3: Indiana law requires all claims to be properly itemized. Therefore, if you are going to continue to purchase off the Internet, you will need to get some form of an itemized statement to support the claim.

Question #4: Our County had a company who had mistakes on personal property, filed C of E's for 96-97, 97-98, 98-99, and 99-2000. These corrections generated a refund with interest of nearly \$78,000 to be paid from County General nonappropriated. The Rep called SBA and was told to call State Board of Tax Commissioners. He was told this did not have to be advertised. We realize the refund doesn't have to be advertised but what about the \$8,000 of interest?

Answer #4: IC 6-1.1-26-4 requires the refund claim to be submitted to the county commissioners for final review. IC 36-2-6-2 requires all claims, unless provided by law, to be filed and advertised. This claim should be advertised.

Question #5: Change of venue. When a county pays our county for a change of venue and the fees for clerk, bailiff, etc. are paid, then how is that paid? Also, when an attorney needs to be paid out of this money, do the courts make out claims to be paid or do we automatically pay when change of venue arrives in Auditors office?

Answer #5: If the change of venue claim is sent by another county, then send the payment to that county. County where the trial occurs probably will have already paid these expenses. Check received then should be quietused to the county general fund as a reimbursement of expenses already paid. These claims are to be audited and allowed by the court.

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QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE - (Continued)

Question #6: If additional appropriations require a 3/4 vote. What about the initial appropriations in the budget process?

Answer #6: Majority vote.

Question #7: In the County Bulletin questions from the Clerks Conference, is a court reporter a county employee or judicial employee? If answer is judicial, why are they paid by the County?

Answer #7: They are judicial employees who serve at the pleasure of the judge, but are county employees for payroll purposes. The judge is the only judicial officer who is paid by the state.

Question #8: Can not the trustee on January 10th, 2001, transfer the county's poor relief balance into their regular checking account?

Answer #8: Yes, they should put in their regular checking account or open a new bank account for just the poor relief fund.

Question #9: As of July 1, 2000, welfare was taken over by the State. What should be done with the balance in this fund? Will the State contact the auditor or should it just be sent to the State? Our welfare department doesn't know what to do either.

Answer #9: You will wait till we have done the audit and at that time we will instruct you to pay the state.

Question #10: We have always paid our registration fees for our SBA meetings from unappropriated funds. We have noticed that this is not allowed. Do we need to void our check and redo it for this conference?

Answer #10: No, but you should be aware that for the next meeting it should be paid from budgeted funds.

Question #11: If an assessing official goes to a State Board of Tax Commissioners meeting and files a claim for the actual amounts spent with receipts, should I pay her that amount or the \$25 per diem? Receipts total less than \$25?

Answer #11: By statute, they are entitled to the per diem amount.

Question #12: Encumbrances - Do these need to be approved by Council? If so, at their January meeting?

Answer #12: No, encumbrances are done by the department heads and the county auditor. If the county council has approved a home rule ordinance requiring the county council to approved these then follow your ordinance.

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QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE - (Continued)

Question #13: Would you please clarify meal allowances for Assessors at State Board of Tax Commissioners meetings? Do we reimburse per county travel policy or per diem set by state?

Answer #13: The rate set by statute.

Question #14: In regards to travel rules for assessors, I have found 2 statutes governing State Tax Board meetings. One statute addresses continuing education sessions and the other addressed the annual meeting called for assessors. One allows for a per diem. The other allows for meal reimbursement. Can you explain the difference?

Answer #14: Per Diem for the continuing education sessions is a per diem compensation. At the annual conference, they are entitled to a meal reimbursement per diem.

Question #15: Is there anything specific in the Code concerning reimbursement of tips, or is this something that should be addressed in our county's travel policy?

Answer #15: Tips should not be paid using public funds.

Question #16: Can the clerk pay her deputies who worked long hours on election day an extra amount through claims? The Clerk approached me with this question suggesting her deputies be paid either \$25 or \$50 each in lieu of giving them comp time. Any suggestions??

Answer #16: They would either have to earn comp time or the council will need to amend the salary ordinance to increase the salary of these positions.

Question #17: Is there a statute for emergency meetings? If so, what is the code cite? Do they get per diem? What about a PTBOA member going to assessors annual conference? Do they get per diem as a PTBOA member?

Answer #17: Indiana Code on special meetings is IC 5-14-1.5-5. No they do not get a per diem for attending an emergency meeting. PTBOA members would get a per diem for attending the assessors annual conference.

Question #18: We have trustees who are famous for never doing anything on time. What if they turn in a claim for December 11-31 after we have given their funds to them January 10? Are we (county) still liable to pay their claim since the claim was dated before January 1?

Answer #18: No, the trustee would be liable for the payment of this claim.

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QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE - (Continued)

Question #19: Our Council agreed to raise mileage reimbursement rate at budget time to \$.30 a mile due to increased gasoline and etc. costs. Is there any problem with this since the state rate is still \$.28 a mile?

Answer #19: This is acceptable for the county council to do this. However, for state called meetings you are only entitled to \$.28 a mile out of unappropriated funds. The additional \$.02 will have to come from budgeted funds.

Question #20: Is the state's per diem and mileage allowance going to increase next year? Our personnel policy bases our amounts on same rates as the state pays?

Answer #20: We are not aware of any rate increases scheduled for next year.

Question #21: Certified to Court - Should all payments be placed on the duplicate by a 122? What about bankruptcy? If we only receive a portion of the certified amount how do we remove the balance? By court order or leave it to drop off after 10 years? Can a judgement over 10 years be reopened and pursued? What is the statutory limit on this?

Answer #21: You do not put these back on by a 122 but should use an Auditor's Assessment. Judgements can be removed only by court order. Check with your county attorney to see if you can reopen judgements over 10 years old. Legal interpretations differ by various attorneys.

Question #22: When the County takes over a property by Tax Deed should the county have title work done?

1. This property is a lane that is used by people who farm the ground that adjoins this property and to get from one field to another they use this lane. They use this on a daily basis, but they have refused to get this titled in their name through a legal document. This property is titled in the name of people who are deceased and have no living relatives.
2. Once the county has offered property at the tax sale two consecutive years in a row, does the county have to wait the one year and follow the same procedures as any other purchaser and attempt to notify the owner and file with the County Judge? In reading the IC code 6-1.1-25-4
I think the county has to follow the procedures in the same manner.

Answer #22: Yes, when the county acquires property through the tax sale process they must follow the same procedure that other buyers do. The time the county has to wait is different as is defined in IC 6-1-1-25.

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QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE - (Continued)

Question #23: I have had requests from lending institutions for a balance sheet for our county funds. I send them the most recent audit report from the State Board of Accounts, but they still want a balance sheet. How do I deal with this?

We pay our Township trustees \$1,000 for office rent. I make all of the checks out to "Trustee, Your Township". Is this how they should be made out? Several trustees have requested that the checks be made out in the name of their farm. Also, would I send them a 1099?

Are we supposed to pay for Level 2 assessor training (hotel, mileage, food)? What about level 1 training?

On federal grants, when there is a local match, where does that come from? For example, our Prosecutor's office has a Victim's Advocate Grant, with a local match - cash and in kind. I thought the match came from the Prosecutor's budget?

Answer # 23: For most counties, we do not issue balance sheets. The lenders will just have to accept that. You should only be paying township trustees for rent when the county is renting office space in the township building. The check should be made out to the Township Trustee and you probably will be issuing a 1099. Level 1 and Level 2 testing would be paid in accordance with the county travel policy. For training sessions and instructional sessions you pay in accordance with IC 6-1.1-35.2-1 and IC 6-1.1-35-3. The matching share would come from budgeted funds somewhere.

Question #24: Which counties are enrolled in the State Def Comp Plan? Please announce some of these.

Answer #24: You will need to contact State Deferred Compensation people.

Question #25: Can anyone urge the Department of Corrections to pay the counties in a more timely manner? In October we received payment for keeping prisoners in July.

Answer #25: You should work with the Department of Corrections to see if more timely payments can be made.

Question #26: When printing checks for trustee/assessors should their name be on the check or just their title?

Answer #26: Name and Title or just the Title.

Question #27: What is the criteria for copying forms instead of ordering printed forms?

Answer #27: No specific criteria, but if the form has to be prenumbered then it will have to be ordered through a printer.

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QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE - (Continued)

Question #28: Do we set up a separate fund to run the CVET dollars through? We have a separate fund for FIT.

Answer #28: Yes, you should set up a separate fund.

Question #29: Supplemental Public Defenders fees deposited monthly from county clerk's collections - how are these monies to be used?

Answer #29: Quietused to the Supplemental Public Defender Services Fund. This must be appropriated by the County Council and used to supplement court appointed legal services but not to replace these services.

Question #30: For an employee to be paid out of a grant, does the rate of pay need to be on the salary ordinance? Could we get an information sheet about grants and their procedures made from you for our reference?

Answer #30: Yes, this needs to be on the salary ordinance.

Question #31: Could you type us an information sheet on grants like the things you went over today? Does it require six council members to act on all matters additional, motions, and ordinances?

Answer #31: It takes 6 members for additional appropriations only.

Question #32: Are you saying you don't need appropriations approved by the council on any grant - or just criminal justice grants? We have always had the council approve the appropriation.

Answer #32: If there is a detailed budget that is receipted into a separate fund and is not a reimbursement to a previously established fund that requires appropriation, then state grants do not necessarily need to be appropriated. When in doubt, appropriate.

Question #33: Will each county be required to implement a new record retention plan based on what Jerry Hanfield discussed here at conference, even if our county developed one about three years ago?

Answer #33: Your county may not develop their own retention schedule. You must adopt the state retention schedule.

Question #34: Do you have a column for the county fund numbers? When we have close to 75 funds it is nice to have our number on the annual report for us to reference back to.

Answer #34: No, there is not a column for fund numbers as each county uses a different numbering system.

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QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE - (Continued)

Question #35: Recently I have been asked by a couple vendors for our county's federal ID number. They say they are using it for our account number. Is it okay to give this number out of all those who ask for it?

Answer #35: Be wise and careful, but in general you should not be giving out your number.

Question #36: Our County Health Department tells us they are allowed the \$26.00 a day to attend meetings. Then they are reimbursed by the State Department of Health. Is this right?

Answer #36: These employees are allowed to be reimbursed for expenses in attending these meetings at an amount determined by the local board of health. An employee may not be reimbursed twice.

Question #37: I need an opinion or answer as to how our county figures what we owe our Mental Health Hospital. This hospital serves five different counties.

One part of the code refers to paying 4% of assessed value and yet another part says something about taking total budget of mental health, divided by total population served & then coming up with a % for your county. I talked with Tammy and she thought this might apply since so many counties are served by the hospital. However, mental Health did not agree and did not want to send me a copy of their budget. You can email an answer if needed.

Answer #37: IC 12-29-2-3 requires the Mental Health Center to give you their operating budget and then you figure your share of the costs. If your share of the costs is less than 4%, you only pay those costs. Your maximum appropriation would not exceed 4%.

ANNUAL REPORT

IC 36-2-2-19 provides each county executive shall have published an annual report of the receipts and expenditures of such county, showing the same "by funds and appropriations," within thirty days after the close of each calendar year.

The annual report is to be published one time in two newspapers unless there is only one newspaper in the county, in which case publication in the one newspaper is sufficient.

GASB 34 UPDATE

We are aware that county commissioners, highway superintendents, and county auditors are being approached by vendors stating they will help you through this conversion.

DO NOT, we repeat, DO NOT sign any contracts at this time. This agency has not made a final determination on implementing GASB 34. Once this determination is made, we will help you through the conversion.

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This page is being added after the writing and printing of the original county bulletin. You should include this with your version of The County Bulletin. This was added due to new information received after the printing was completed.

CLARIFICATION TO COUNTY AUDITOR QUESTION #15

Question #15 on page 11 of volume 331 should include additional information. Tips should not be paid by public funds unless the county commissioners have included the authority to pay these in the county travel policy. Policies on the payment of tips should be reasonable. We are auditing your policy so clarification and completeness is important.

ADDITIONAL APPROPRIATIONS UPDATE

As you are fully aware, the Attorney General sent us a letter in August of 2000 interpreting the additional appropriation law to say a three-fourths (3/4) vote was necessary for the passing of an additional appropriation. We have advised you accordingly.

We have received a revised letter dated January 5, 2001 from the Attorney General. They have changed the interpretation and opinion. They now state that the provisions of I.C. 36-2-5-12 are not controlled by I.C. 36-2-5-11(b). Therefore, additional appropriations do not need a three-fourths (3/4) vote but a simple majority to pass.

We apologize for any inconvenience this has caused but we have tried to relay to you the information we have received so you will be in compliance with state statute.

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RATES for LEGAL ADVERTISING
Effective January 1, 2001

The following rates, effective January 1, 2001, were computed based upon the statutorily authorized 5% maximum increase allowed by P.L. 64-1995. Any percentage increase other than the 5% will require a separate computation by the State Board of Accounts. Any publisher that has not chosen to increase rates at all will continue to use the rate schedule that was effective January 1, 1988.

7 Em Column				
Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.272	0.406	0.542	0.676
6	0.249	0.372	0.497	0.620
6.5	0.230	0.344	0.459	0.572
7	0.214	0.319	0.426	0.531
7.5	0.199	0.298	0.397	0.496
8	0.187	0.279	0.373	0.465
9	0.166	0.248	0.331	0.413
10	0.150	0.223	0.298	0.372
12	0.125	0.186	0.248	0.310
Rate / Square	4.45	6.65	8.87	11.07

7.4 Em Column				
Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.287	0.429	0.573	0.715
6	0.263	0.394	0.525	0.655
6.5	0.243	0.363	0.485	0.605
7	0.226	0.337	0.450	0.562
7.5	0.211	0.315	0.420	0.524
8	0.198	0.295	0.394	0.492
9	0.176	0.262	0.350	0.437
10	0.158	0.236	0.315	0.393
12	0.132	0.197	0.263	0.328
Rate / Square	4.45	6.65	8.87	11.07

7.83 Em Column				
Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.304	0.454	0.606	0.756
6	0.279	0.417	0.556	0.693
6.5	0.257	0.385	0.513	0.640
7	0.239	0.357	0.476	0.594
7.5	0.223	0.333	0.444	0.555
8	0.209	0.312	0.417	0.520
9	0.186	0.278	0.370	0.462
10	0.167	0.250	0.333	0.416
12	0.139	0.208	0.278	0.347
Rate / Square	4.45	6.65	8.87	11.07

8 Em Column				
Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.311	0.464	0.619	0.773
6	0.285	0.426	0.568	0.708
6.5	0.263	0.393	0.524	0.654
7	0.244	0.365	0.487	0.607
7.5	0.228	0.340	0.454	0.567
8	0.214	0.319	0.426	0.531
9	0.190	0.284	0.378	0.472
10	0.171	0.255	0.341	0.425
12	0.142	0.213	0.284	0.354
Rate / Square	4.45	6.65	8.87	11.07

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8.2 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.318	0.476	0.635	0.792
6	0.292	0.436	0.582	0.726
6.5	0.269	0.403	0.537	0.670
7	0.250	0.374	0.499	0.622
7.5	0.234	0.349	0.465	0.581
8	0.219	0.327	0.436	0.545
9	0.195	0.291	0.388	0.484
10	0.175	0.262	0.349	0.436
12	0.146	0.218	0.291	0.363
Rate / Square	4.45	6.65	8.87	11.07

8.3 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.322	0.482	0.643	0.802
6	0.295	0.442	0.589	0.735
6.5	0.273	0.408	0.544	0.679
7	0.253	0.378	0.505	0.630
7.5	0.236	0.353	0.471	0.588
8	0.222	0.331	0.442	0.551
9	0.197	0.294	0.393	0.490
10	0.177	0.265	0.353	0.441
12	0.148	0.221	0.294	0.368
Rate / Square	4.45	6.65	8.87	11.07

8.4 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.326	0.488	0.650	0.812
6	0.299	0.447	0.596	0.744
6.5	0.276	0.413	0.550	0.687
7	0.256	0.383	0.511	0.638
7.5	0.239	0.358	0.477	0.595
8	0.224	0.335	0.447	0.558
9	0.199	0.298	0.397	0.496
10	0.179	0.268	0.358	0.446
12	0.150	0.223	0.298	0.372
Rate / Square	4.45	6.65	8.87	11.07

8.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.330	0.493	0.658	0.821
6	0.303	0.452	0.603	0.753
6.5	0.279	0.417	0.557	0.695
7	0.259	0.388	0.517	0.645
7.5	0.242	0.362	0.483	0.602
8	0.227	0.339	0.452	0.565
9	0.202	0.301	0.402	0.502
10	0.182	0.271	0.362	0.452
12	0.151	0.226	0.302	0.376
Rate / Square	4.45	6.65	8.87	11.07

8.6 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.334	0.499	0.666	0.831
6	0.306	0.458	0.610	0.762
6.5	0.283	0.422	0.563	0.703
7	0.262	0.392	0.523	0.653
7.5	0.245	0.366	0.488	0.609
8	0.230	0.343	0.458	0.571
9	0.204	0.305	0.407	0.508
10	0.184	0.275	0.366	0.457
12	0.153	0.229	0.305	0.381
Rate / Square	4.45	6.65	8.87	11.07

8.75 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.340	0.508	0.677	0.845
6	0.312	0.466	0.621	0.775
6.5	0.288	0.430	0.573	0.715
7	0.267	0.399	0.532	0.664
7.5	0.249	0.372	0.497	0.620
8	0.234	0.349	0.466	0.581
9	0.208	0.310	0.414	0.517
10	0.187	0.279	0.373	0.465
12	0.156	0.233	0.310	0.387
Rate / Square	4.45	6.65	8.87	11.07

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8.8 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.342	0.511	0.681	0.850
6	0.313	0.468	0.624	0.779
6.5	0.289	0.432	0.576	0.719
7	0.269	0.401	0.535	0.668
7.5	0.251	0.375	0.500	0.623
8	0.235	0.351	0.468	0.584
9	0.209	0.312	0.416	0.520
10	0.188	0.281	0.375	0.468
12	0.157	0.234	0.312	0.390
Rate / Square	4.45	6.65	8.87	11.07

8.9 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.346	0.517	0.689	0.860
6	0.317	0.473	0.632	0.788
6.5	0.292	0.437	0.583	0.728
7	0.272	0.406	0.541	0.676
7.5	0.253	0.379	0.505	0.631
8	0.238	0.355	0.474	0.591
9	0.211	0.316	0.421	0.525
10	0.190	0.284	0.379	0.473
12	0.158	0.237	0.316	0.394
Rate / Square	4.45	6.65	8.87	11.07

9 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.350	0.522	0.697	0.869
6	0.320	0.479	0.639	0.797
6.5	0.296	0.442	0.590	0.736
7	0.275	0.410	0.547	0.683
7.5	0.256	0.383	0.511	0.638
8	0.240	0.359	0.479	0.598
9	0.214	0.319	0.426	0.531
10	0.192	0.287	0.383	0.478
12	0.160	0.239	0.319	0.399
Rate / Square	4.45	6.65	8.87	11.07

9.3 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.361	0.540	0.720	0.898
6	0.331	0.495	0.660	0.824
6.5	0.306	0.457	0.609	0.760
7	0.284	0.424	0.566	0.706
7.5	0.265	0.396	0.528	0.659
8	0.248	0.371	0.495	0.618
9	0.221	0.330	0.440	0.549
10	0.199	0.297	0.396	0.494
12	0.166	0.247	0.330	0.412
Rate / Square	4.45	6.65	8.87	11.07

9.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.369	0.551	0.735	0.918
6	0.338	0.505	0.674	0.841
6.5	0.312	0.467	0.622	0.777
7	0.290	0.433	0.578	0.721
7.5	0.271	0.404	0.539	0.673
8	0.254	0.379	0.506	0.631
9	0.225	0.337	0.449	0.561
10	0.203	0.303	0.404	0.505
12	0.169	0.253	0.337	0.421
Rate / Square	4.45	6.65	8.87	11.07

9.6 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.373	0.557	0.743	0.927
6	0.342	0.511	0.681	0.850
6.5	0.315	0.471	0.629	0.785
7	0.293	0.438	0.584	0.729
7.5	0.273	0.409	0.545	0.680
8	0.256	0.383	0.511	0.638
9	0.228	0.340	0.454	0.567
10	0.205	0.306	0.409	0.510
12	0.171	0.255	0.341	0.425
Rate / Square	4.45	6.65	8.87	11.07

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9.9 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.384	0.575	0.766	0.956
6	0.352	0.527	0.703	0.877
6.5	0.325	0.486	0.648	0.809
7	0.302	0.451	0.602	0.751
7.5	0.282	0.421	0.562	0.701
8	0.264	0.395	0.527	0.658
9	0.235	0.351	0.468	0.584
10	0.211	0.316	0.422	0.526
12	0.176	0.263	0.351	0.438
Rate / Square	4.45	6.65	8.87	11.07

10 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.388	0.580	0.774	0.966
6	0.356	0.532	0.710	0.886
6.5	0.329	0.491	0.655	0.817
7	0.305	0.456	0.608	0.759
7.5	0.285	0.426	0.568	0.708
8	0.267	0.399	0.532	0.664
9	0.237	0.355	0.473	0.590
10	0.214	0.319	0.426	0.531
12	0.178	0.266	0.355	0.443
Rate / Square	4.45	6.65	8.87	11.07

10.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.408	0.609	0.813	1.014
6	0.374	0.559	0.745	0.930
6.5	0.345	0.516	0.688	0.858
7	0.320	0.479	0.639	0.797
7.5	0.299	0.447	0.596	0.744
8	0.280	0.419	0.559	0.697
9	0.249	0.372	0.497	0.620
10	0.224	0.335	0.447	0.558
12	0.187	0.279	0.373	0.465
Rate / Square	4.45	6.65	8.87	11.07

11 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.427	0.638	0.852	1.063
6	0.392	0.585	0.781	0.974
6.5	0.361	0.540	0.721	0.899
7	0.336	0.502	0.669	0.835
7.5	0.313	0.468	0.624	0.779
8	0.294	0.439	0.585	0.731
9	0.261	0.390	0.520	0.649
10	0.235	0.351	0.468	0.584
12	0.196	0.293	0.390	0.487
Rate / Square	4.45	6.65	8.87	11.07

11.25 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.437	0.653	0.871	1.087
6	0.401	0.599	0.798	0.996
6.5	0.370	0.552	0.737	0.920
7	0.343	0.513	0.684	0.854
7.5	0.320	0.479	0.639	0.797
8	0.300	0.449	0.599	0.747
9	0.267	0.399	0.532	0.664
10	0.240	0.359	0.479	0.598
12	0.200	0.299	0.399	0.498
Rate / Square	4.45	6.65	8.87	11.07

11.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.447	0.667	0.890	1.111
6	0.409	0.612	0.816	1.018
6.5	0.378	0.565	0.753	0.940
7	0.351	0.524	0.699	0.873
7.5	0.328	0.489	0.653	0.815
8	0.307	0.459	0.612	0.764
9	0.273	0.408	0.544	0.679
10	0.246	0.367	0.490	0.611
12	0.205	0.306	0.408	0.509
Rate / Square	4.45	6.65	8.87	11.07

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12 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.466	0.696	0.929	1.159
6	0.427	0.638	0.852	1.063
6.5	0.394	0.589	0.786	0.981
7	0.366	0.547	0.730	0.911
7.5	0.342	0.511	0.681	0.850
8	0.320	0.479	0.639	0.797
9	0.285	0.426	0.568	0.708
10	0.256	0.383	0.511	0.638
12	0.214	0.319	0.426	0.531
Rate / Square	4.45	6.65	8.87	11.07

12.2 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.474	0.708	0.944	1.179
6	0.434	0.649	0.866	1.080
6.5	0.401	0.599	0.799	0.997
7	0.372	0.556	0.742	0.926
7.5	0.347	0.519	0.693	0.864
8	0.326	0.487	0.649	0.810
9	0.290	0.433	0.577	0.720
10	0.261	0.389	0.519	0.648
12	0.217	0.325	0.433	0.540
Rate / Square	4.45	6.65	8.87	11.07

12.4 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.482	0.720	0.960	1.198
6	0.441	0.660	0.880	1.098
6.5	0.407	0.609	0.812	1.014
7	0.378	0.565	0.754	0.941
7.5	0.353	0.528	0.704	0.879
8	0.331	0.495	0.660	0.824
9	0.294	0.440	0.587	0.732
10	0.265	0.396	0.528	0.659
12	0.221	0.330	0.440	0.549
Rate / Square	4.45	6.65	8.87	11.07

12.41 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.482	0.720	0.961	1.199
6	0.442	0.660	0.881	1.099
6.5	0.408	0.609	0.813	1.014
7	0.379	0.566	0.755	0.942
7.5	0.353	0.528	0.704	0.879
8	0.331	0.495	0.660	0.824
9	0.295	0.440	0.587	0.733
10	0.265	0.396	0.528	0.659
12	0.221	0.330	0.440	0.550
Rate / Square	4.45	6.65	8.87	11.07

12.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.485	0.725	0.968	1.208
6	0.445	0.665	0.887	1.107
6.5	0.411	0.614	0.819	1.022
7	0.381	0.570	0.760	0.949
7.5	0.356	0.532	0.710	0.886
8	0.334	0.499	0.665	0.830
9	0.297	0.443	0.591	0.738
10	0.267	0.399	0.532	0.664
12	0.223	0.333	0.444	0.554
Rate / Square	4.45	6.65	8.87	11.07

13 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.505	0.754	1.006	1.256
6	0.463	0.692	0.922	1.151
6.5	0.427	0.638	0.852	1.063
7	0.397	0.593	0.791	0.987
7.5	0.370	0.553	0.738	0.921
8	0.347	0.519	0.692	0.863
9	0.309	0.461	0.615	0.768
10	0.278	0.415	0.553	0.691
12	0.231	0.346	0.461	0.576
Rate / Square	4.45	6.65	8.87	11.07

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13.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.524	0.783	1.045	1.304
6	0.481	0.718	0.958	1.196
6.5	0.444	0.663	0.884	1.104
7	0.412	0.616	0.821	1.025
7.5	0.384	0.575	0.766	0.956
8	0.360	0.539	0.718	0.897
9	0.320	0.479	0.639	0.797
10	0.288	0.431	0.575	0.717
12	0.240	0.359	0.479	0.598
Rate / Square	4.45	6.65	8.87	11.07

14 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.544	0.813	1.084	1.353
6	0.498	0.745	0.993	1.240
6.5	0.460	0.688	0.917	1.144
7	0.427	0.638	0.852	1.063
7.5	0.399	0.596	0.795	0.992
8	0.374	0.559	0.745	0.930
9	0.332	0.497	0.662	0.827
10	0.299	0.447	0.596	0.744
12	0.249	0.372	0.497	0.620
Rate / Square	4.45	6.65	8.87	11.07

14.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.563	0.842	1.122	1.401
6	0.516	0.771	1.029	1.284
6.5	0.476	0.712	0.950	1.185
7	0.442	0.661	0.882	1.101
7.5	0.413	0.617	0.823	1.027
8	0.387	0.579	0.772	0.963
9	0.344	0.514	0.686	0.856
10	0.310	0.463	0.617	0.770
12	0.258	0.386	0.514	0.642
Rate / Square	4.45	6.65	8.87	11.07

15 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.583	0.871	1.161	1.449
6	0.534	0.798	1.064	1.328
6.5	0.493	0.737	0.983	1.226
7	0.458	0.684	0.912	1.139
7.5	0.427	0.638	0.852	1.063
8	0.401	0.599	0.798	0.996
9	0.356	0.532	0.710	0.886
10	0.320	0.479	0.639	0.797
12	0.267	0.399	0.532	0.664
Rate / Square	4.45	6.65	8.87	11.07

16.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.641	0.958	1.277	1.594
6	0.587	0.878	1.171	1.461
6.5	0.542	0.810	1.081	1.349
7	0.503	0.752	1.004	1.252
7.5	0.470	0.702	0.937	1.169
8	0.441	0.658	0.878	1.096
9	0.392	0.585	0.781	0.974
10	0.352	0.527	0.703	0.877
12	0.294	0.439	0.585	0.731
Rate / Square	4.45	6.65	8.87	11.07

17 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.660	0.987	1.316	1.642
6	0.605	0.904	1.206	1.506
6.5	0.559	0.835	1.114	1.390
7	0.519	0.775	1.034	1.290
7.5	0.484	0.724	0.965	1.204
8	0.454	0.678	0.905	1.129
9	0.403	0.603	0.804	1.004
10	0.363	0.543	0.724	0.903
12	0.303	0.452	0.603	0.753
Rate / Square	4.45	6.65	8.87	11.07

THE COUNTY BULLETIN

and Uniform Compliance Guidelines

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18 Em Column				
Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.699	1.045	1.393	1.739
6	0.641	0.958	1.277	1.594
6.5	0.592	0.884	1.179	1.471
7	0.549	0.821	1.095	1.366
7.5	0.513	0.766	1.022	1.275
8	0.481	0.718	0.958	1.196
9	0.427	0.638	0.852	1.063
10	0.384	0.575	0.766	0.956
12	0.320	0.479	0.639	0.797
Rate / Square	4.45	6.65	8.87	11.07

20 Em Column				
Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.777	1.161	1.548	1.932
6	0.712	1.064	1.419	1.771
6.5	0.657	0.982	1.310	1.635
7	0.610	0.912	1.216	1.518
7.5	0.570	0.851	1.135	1.417
8	0.534	0.798	1.064	1.328
9	0.475	0.709	0.946	1.181
10	0.427	0.638	0.852	1.063
12	0.356	0.532	0.710	0.886
Rate / Square	4.45	6.65	8.87	11.07

INDIANA BOARD FOR DEPOSITORIES

ONE NORTH CAPITAL, SUITE 444, INDIANAPOLIS, INDIANA 46204, 317-232-5257

* * *

OFFICIAL DEPOSITORY LIST

*Containing a Roster of All Approved Depository Institutions
Arranged by County**

* * *

As of December 28, 2000

ADAMS

Bank of Geneva*
 Decatur Bank and Trust Company*
 First Bank of Berne*
 First Federal Savings Bank (*of Marion*)
 Home Loan Bank
 Wells Fargo Bank, Indiana

ALLEN

Bank One
 DeKalb Financial Credit Union
 Farmers & Merchants Bank (*LaOtto*)
 Garrett State Bank
 Grabill Bank*
 Home Loan Bank*
 Lake City Bank
 Mid Am Bank
 National City Bank
 Old Kent Bank
 Salin Bank & Trust Company
 Standard Federal Bank
 Star Financial Bank
 Tower Bank
 Union Federal Bank
 Wells Fargo Bank, Indiana

BARTHOLOMEW

Fifth-Third Bank, Indiana
 First Community Bank & Trust
 Home Federal Savings Bank
 Irwin Union Bank & Trust*
 Jackson County Bank
 National City Bank
 Salin Bank & Trust Company
 Union Bank & Trust Company (*North Vernon*)

BENTON

Farmers & Merchants Bank (*Boswell*)*
 Fifth-Third Bank, Indiana
 Fowler State Bank*
 State Bank of Oxford*

BLACKFORD

Citizens First State Bank*
 Pacesetter Bank*

BOONE

Bank One
 Farmers Bank
 First Indiana Bank
 Home National Bank (*of Thorntown*)*
 Key Bank, NA
 National City Bank
 Old National Bank
 State Bank of Lizton
 Union Federal Bank

BROWN

Fifth-Third Bank, Indiana
 First Bank (*Morgantown*)
 Huntington National Bank of Indiana
 National City Bank

CARROLL

Bright National Bank*
 Salin Bank & Trust Company
 Union Planters Bank, NA

CASS

Community State Bank (*Royal Center*)*
 First Farmers Bank & Trust
 First National Bank & Trust
 Lake City Bank
 Logansport Savings Bank*
 National City Bank
 Salin Bank & Trust Company
 Security Federal Savings Bank*
 Wabash County Farm Bureau Credit Union

CLARK

Bank One
 Bank One, Kentucky
 Community Bank of Southern Indiana
 First Savings Bank (*Clarksville*)*
 Firststar, NA
 Heritage Bank*
 National City Bank of Southern Indiana
 New Washington State Bank*
 PNC Bank, NA
 Regional Federal Savings Bank
 Springs Valley Bank and Trust
 Stock Yards Bank & Trust Co.
 Union Planters Bank, NA

CLAY

Fifth-Third Bank, Indiana
 First National Bank & Trust
 First State Bank (*of Brazil*) *
 Riddell National Bank*
 Teachers Credit Union

CLINTON

Bank One
 Bright National Bank
 Farmers Bank*
 Lincoln Federal Savings Bank
 Union Planters Bank, NA

CRAWFORD

Bank One, Southern Indiana
 English State Bank*
 Independence Bank*

DAVISS

First Federal Savings & Loan of Washington*
 First National Bank of Odon*
 Home Building Savings Bank*
 Integra Bank
 Old National Bank
 Peoples National Bank & Trust (*Washington*)*

DEARBORN

American State Bank*
 Dearborn Savings Association, FA*
 Fifth-Third Bank, NA
 Firststar, NA
 Friendship State Bank
 Merchants Bank & Trust Co.*
 Peoples Bank & Trust Co. (*Sunman*)
 Peoples Federal Savings Bank (*Aurora*)*
 People's Trust Company (*Brookville*)
 United Community Bank*

DECATUR

FCN Bank
 Fifth-Third Bank, Indiana
 First Federal Savings & Loan Association
 (*Greensburg*)*
 Home Federal Savings Bank
 Irwin Union Bank & Trust
 Union Bank and Trust Company (*Greenburg*)*

DeKALB

Campbell & Fetter Bank
 DeKalb Financial Credit Union*
 First National Bank (*of Fremont*)
 Garrett State Bank*
 Hicksville Bank
 Knisley National Bank*
 National City Bank
 Peoples Federal Savings Bank (*of DeKalb County*)*
 Standard Federal Bank
 Wells Fargo Bank, Indiana

DELAWARE

Bank One
 Citizens First State Bank
 First Merchants Bank, NA*
 Mutual Federal Savings Bank*
 Old National Bank
 Star Financial Bank

DuBOIS

Fifth-Third Bank, Indiana
 Freedom Bank*
 German American Bank*
 Hoosier Hills Credit Union
 Integra Bank
 Old National Bank
 Springs Valley Bank and Trust

ELKHART

1st Source Bank
 Bank One
 Campbell & Fetter Bank
 Elkhart Community Bank
 Elkhart County Farm Bureau Credit Union*
 First Federal Savings Bank (*Rochester*)
 First State Bank (*of Middlebury*)*
 First Savings Bank, FSB (*Three Rivers, MI*)
 Goshen Community Bank (*Goshen*)*
 Key Bank, NA
 Lake City Bank
 MFB Financial
 National City Bank
 Old Kent Bank
 St. Joseph Capital Bank
 Standard Federal Bank
 Teachers Credit Union

FAYETTE

FCN Bank
 Fifth-Third Bank, Indiana
 Firststar, NA
 Peoples Bank & Trust Co. (*Sunman*)
 People's Trust Company (*Brookville*)
 Union County National Bank
 Union Savings & Loan Association*

FLOYD

Bank One, Kentucky
 Community Bank of Southern Indiana*
 Farmers State Bank (*Lanesville*)
 First Harrison Bank
 First Savings Bank (*Clarksville*)
 Firststar, NA
 Hometown National Bank*
 Independence Bank
 National City Bank of Southern Indiana*
 New Albany Schools Credit Union
 PNC Bank, NA
 Regional Federal Savings Bank*
 Union Planters Bank, NA

FOUNTAIN

CentreBank*
 Central National Bank & Trust Company*
 Fountain Trust Company*
 Montgomery Savings Association, FA
 Old National Bank

FRANKLIN

Bath State Bank*
 FCN Bank*
 Peoples Bank & Trust Co. (*Sunman*)
 People's Trust Company (*Brookville*)*

FULTON

1st Source Bank
 First Federal Savings Bank (*Rochester*)*
 Indiana Lawrence Bank
 Lake City Bank
 Teachers Credit Union
 Wabash County Farm Bureau Credit Union
 Wells Fargo Bank, Indiana

GIBSON

Citizens State Bank (*Petersburg*)
CSB State Bank
Elberfeld State Bank
Fifth-Third Bank, Indiana
Integra Bank
Old National Bank
Union Planters Bank, NA

GRANT

Bank One
Citizens Exchange Bank*
The Fairmount State Bank*
Farmers State Bank (*Sweetser*)*
Fidelity Federal Savings Bank
First Federal Savings Bank (*of Marion*)*
First National Bank & Trust
Grant County State Bank*
Old National Bank
Pacesetter Bank
Salin Bank & Trust Co.
Star Financial Bank
Union Planters Bank, NA
Wabash County Farm Bureau Credit Union

GREENE

Bloomfield State Bank*
Farmers and Mechanics Federal Savings & Loan*
First Farmers State Bank
Peoples Trust Company*
Union Planters Bank, NA

HAMILTON

Bank One
CIB Bank
Community Bank (Noblesville)
Farmers Bank
Fifth-Third Bank, Indiana
First Farmers Bank & Trust
First Indiana Bank
First Merchants Bank
First National Bank & Trust
Harrington Bank
Huntington National Bank of Indiana
Irwin Union Bank & Trust Company
Key Bank, NA
MetroBank*
Mid Am Bank
National City Bank
Star Financial Bank
Standard Federal Bank
Union Federal Bank
Union Planters Bank, NA

HANCOCK

Ameriana Bank & Trust of Indiana
Bank One
Fifth-Third Bank, Indiana
Greenfield Banking Company*
National City Bank
Union Bank & Trust Co. (*Greensburg*)
Union Savings & Loan Association

HARRISON

Bank One, Kentucky
Farmers State Bank (*Lanesville*)*
First Harrison Bank*
National City Bank of Southern Indiana
Peoples Trust Bank Co. (*Corydon*)*
Union Planters Bank, NA

HENDRICKS

Ameriana Bank & Trust of Indiana
Bank One
Citizens Bank (*Mooreville*)
Fifth-Third Bank, Indiana
First Indiana Bank
First National Bank (*Cloverdale*)
First National Bank & Trust
Hendricks County Bank and Trust Company*
Huntington National Bank of Indiana
Irwin Union Bank & Trust Company
Lincoln Federal Savings Bank*
National City Bank
North Salem State Bank*
State Bank of Lizton*
Union Federal Bank

HENRY

Ameriana Bank & Trust of Indiana*
Citizens State Bank (*New Castle*)*
First United Bank*
People's Trust Company (*Brookville*)
Star Financial Bank

HOWARD

American Trust Federal Savings
Bank One
Central Bank*
Frances Slocum Bank
First Farmers Bank & Trust
First National Bank & Trust*
Key Bank, NA
Lake City Bank
National City Bank
Salin Bank & Trust Company
Security Federal Savings Bank
Star Financial Bank
Union Planters Bank, NA

HUNTINGTON

Bippus State Bank*
 First Federal Savings Bank (*of Huntington*)*
 Lake City Bank
 National City Bank
 Standard Federal Bank
 State Bank of Markle*
 Teachers Credit Union
 Wells Fargo Bank, Indiana

JACKSON

Home Federal Savings Bank*
 Irwin Union Bank & Trust Company
 Jackson County Bank*
 Monroe County Bank
 National City Bank
 Peoples Bank (*Brownstown*)
 State Bank of Medora*

JASPER

DeMotte State Bank*
 Fifth-Third Bank, Indiana
 Kentland Bank
 Lafayette Bank & Trust
 National City Bank
 Peoples State Bank (*of Francesville*)
 Union Planters Bank, NA

JAY

Citizens First State Bank
 First Bank of Berne
 First National Bank (*of Portland*)*
 Old National Bank
 Pacesetter Bank
 Union Bank and Trust Company (*Greensburg*)

JEFFERSON

DuPont State Bank*
 Home Federal Savings Bank
 Madison Bank & Trust Company*
 People's Trust Company (*Brookville*)
 River Valley Financial Bank

JENNINGS

Capital Plus Credit Union
 DuPont State Bank
 First Community Bank & Trust
 Home Federal Savings Bank
 Jackson County Bank
 National City Bank
 Union Bank & Trust Co. (*North Vernon*)*

JOHNSON

Bank One
 Blue River Federal Savings Bank*
 Fifth-Third Bank, Indiana
 First Bank (*Morgantown*)
 First Community Bank & Trust*
 First Indiana Bank
 First National Bank (*Cloverdale*)
 Heartland Community Bank*
 Irwin Union Bank & Trust Company
 Key Bank, NA
 Lincoln Federal Savings Bank
 Mutual Savings Bank*
 National City Bank
 Salin Bank & Trust Company
 Union Federal Bank
 Union Planters Bank, NA

KNOX

Fifth-Third Bank, Indiana
 First American Bank (*Vincennes*)*
 Integra Bank
 Old National Bank
 Union Planters Bank, NA*

KOSCIUSKO

1st Source Bank
 Campbell & Fetter Bank
 Farmers State Bank (*Mentone*)*
 First Federal Savings Bank (*of Wabash*)
 Key Bank, NA
 Lake City Bank*
 Mutual Federal Savings Bank
 National City Bank
 St. Joseph Capital Bank
 Teachers Credit Union
 Wabash County Farm Bureau Credit Union

LaGRANGE

First Savings Bank, FSB (*Three Rivers, MI*)
 Farmers State Bank (*LaGrange*)*
 Lake City Bank
 Peoples Federal Savings Bank (*of DeKalb County*)
 Wells Fargo Bank, Indiana

LAKE

American Savings, FSB*
 American Trust & Savings Bank*
 Bank Calumet
 Bank One
 Centier Bank*
 Citizens Financial Services*
 DeMotte State Bank
 Fifth-Third Bank, NA
 Griffith Savings Bank*
 HFS Bank FSB*
 Lake Federal Savings & Loan Assn.*
 Liberty Savings Bank*
 Mercantile National Bank of Indiana*
 National City Bank
 Peoples Bank (*Munster*)*
 Sand Ridge Bank*
 Security Federal Bank*

LaPORTE

1st Source Bank
 Alliance Bank
 Bank One
 Citizens Financial Services
 Fifth-Third Bank, Indiana
 First National Bank (*Valpraiso*)
 Harbour Trust & Investment Mgt. Co.
 Horizon Bank*
 LaPorte Savings Bank*
 Michigan City Savings & Loan*
 National City Bank
 St. Joseph Capital Bank
 Wells Fargo Bank, Indiana

LAWRENCE

Bank One
 Bedford Federal Savings Bank*
 Hoosier Hills Credit Union*
 Integra Bank
 Jackson County Bank
 Monroe County Bank
 Stone City Bank of Bedford
 The First Bank of Mitchell
 Union Planters Bank, NA

MADISON

Ameriana Bank & Trust of Indiana
 Community Bank (*Noblesville*)
 First Farmers Bank & Trust
 First Indiana Bank
 Huntington National Bank
 Key Bank, NA
 Madison Community Bank*
 National City Bank
 Old National Bank
 Star Financial Bank*
 Union Bank & Trust Co. (*Greensburg*)

MARION

Bank One*
 Capital Plus Credit Union*
 CIB Bank*
 Fifth-Third Bank, Indiana
 First Community Bank & Trust
 First Indiana Bank*
 First National Bank & Trust
 Harrington Bank
 Huntington National Bank of Indiana
 Irwin Union Bank & Trust
 Key Bank, NA
 Landmark Savings Bank*
 National Bank of Indianapolis*
 National City Bank*
 Old National Bank
 Salin Bank & Trust Company*
 Teachers Credit Union
 Union Federal Bank*
 Union Planters Bank, NA

MARSHALL

1st Source Bank
 Fifth-Third Bank, Indiana
 First Federal Savings Bank (*Rochester*)
 First National Bank of Monterey
 First State Bank (*Bourbon*)*
 Key Bank, NA
 Lake City Bank
 National City Bank
 St. Joseph Capital Bank
 Teachers Credit Union

MARTIN

First Federal Savings & Loan of Washington
 First National Bank of Odon
 Old National Bank
 Peoples National Bank & Trust (*Washington*)

MIAMI

American Trust Federal Savings Bank*
 First Farmers Bank & Trust*
 Frances Slocum Bank
 Lake City Bank
 National City Bank
 Salin Bank & Trust Company
 Wabash County Farm Bureau Credit Union
 Wells Fargo Bank, Indiana

MONROE

Bank One
 Bloomfield State Bank
 Farmers and Mechanics Federal Savings & Loan
 Fifth-Third Bank, Indiana
 Irwin Union Bank & Trust Co.
 Key Bank, NA
 Monroe County Bank*
 Old National Bank
 Peoples State Bank (*Ellettsville*)*
 United Commerce Bank
 Union Planters Bank, NA

MONTGOMERY

Bank One
 Farmers State Bank (*New Ross*)*
 Fountain Trust Company
 Heritage Bank & Trust
 Lincoln Federal Savings Bank
 Linden State Bank*
 Montgomery Savings Association, FA*
 National City Bank
 North Salem State Bank
 Teachers Credit Union
 Tri-County Bank & Trust
 Union Federal Savings & Loan Assn.

MORGAN

Citizens Bank (*Mooreville*)*
 Fifth-Third Bank, Indiana
 First Bank (*Morgantown*)*
 First Indiana Bank
 First National Bank & Trust
 Home Bank*
 Key Bank, NA
 Lincoln Federal Savings Bank
 Peoples State Bank (*Ellettsville*)
 Union Planters Bank, NA

NEWTON

Capstone Bank
 Community State Bank (*of Brook*)*
 DeMotte State Bank
 Fowler State Bank
 Kentland Bank*
 Kentland Federal Savings & Loan*

NOBLE

Bank One
 Campbell & Fetter Bank*
 Community State Bank (*Avilla*)*
 Farmers & Merchants Bank (*LaOtto*)*
 Lake City Bank
 Peoples Federal Savings Bank (*of DeKalb County*)

OHIO

Friendship State Bank
 Madison Bank & Trust Company
 Peoples Federal Savings Bank (*Aurora*)

ORANGE

Fifth-Third Bank, Indiana
 Hoosier Hills Credit Union
 Integra Bank
 Orange County Bank*
 Springs Valley Bank & Trust*

OWEN

Owen Community Bank*
 Owen County State Bank*
 Peoples State Bank (*Ellettsville*)

PARKE

Fifth-Third Bank, Indiana
 First Parke State Bank*
 Old National Bank

PERRY

Fifth-Third Bank, Indiana
 First State Bank, Southwest Indiana*
 Old National Bank
 Peoples Community Bank*

PIKE

Citizens State Bank (*Petersburg*)*
 Home Building Savings Bank
 Integra Bank

PORTER

1st Source Bank
 Bank One
 Centier Bank
 Citizens Financial Services
 DeMotte State Bank
 Fifth-Third Bank, Indiana
 First National Bank (*Valpraiso*)*
 First State Bank of Porter*
 Harbour Trust & Investment Co.
 HFS Bank, FSB
 Horizon Bank
 Mercantile National Bank of Indiana
 Security Federal Bank
 Teachers Credit Union

POSEY

CSB State Bank*
 Fifth-Third Bank, Indiana
 Integra Bank
 Old National Bank

PULASKI

1st Source Bank
 First Federal Savings Bank (*Rochester*)
 First National Bank of Monterey*
 Key Bank, NA
 Lake City Bank
 Peoples State Bank (*of Francesville*)*

PUTNAM

Farmers State Bank (*New Ross*)
 First Citizens Bank & Trust*
 First National Bank (*Cloverdale*)*
 National City Bank
 North Salem State Bank
 Old National Bank
 Owen Community Bank
 Teachers Credit Union
 Tri-County Bank & Trust *

RANDOLPH

Community First Bank & Trust
 Firststar, NA
 Greensfork Township State Bank*
 Mutual Federal Savings Bank
 Old National Bank
 Randolph County Bank*

RIPLEY

Fifth-Third Bank, Indiana
 Friendship State Bank*
 Home Federal Savings Bank
 Integra Bank
 Napoleon State Bank*
 National City Bank
 Peoples Bank & Trust Co. (*Sunman*)*
 People's Trust Company (*Brookville*)

RUSH

Citizens State Bank (*New Castle*)
 Peoples Bank & Trust Co. (*Sunman*)
 First Indiana Bank
 People's Trust Company (*Brookville*)
 Wells Fargo Bank, Indiana

St. JOSEPH

1st Source Bank*
Bank One
Fifth-Third Bank, Indiana
Key Bank, NA
Lake City Bank
MFB Financial*
National City Bank
Old Kent Bank
St. Joseph Capital Bank*
Sobieski Federal Savings & Loan*
Standard Federal Bank
Teachers Credit Union*
Wells Fargo Bank, Indiana

SCOTT

Bank One, Kentucky
Home Federal Savings Bank
Jackson County Bank
Scott County State Bank*
Scottsburg Building and Loan Assn.*
Stock Yards Bank & Trust Co.

SHELBY

Ameriana Bank & Trust of Indiana
Bank One
Fifth-Third Bank, Indiana
First Bank Richmond
Irwin Union Bank & Trust
Key Bank, NA
National City Bank
Shelby County Bank*

SPENCER

Fifth-Third Bank, Indiana
First State Bank, Southwest Indiana
Freedom Bank
Integra Bank
Old National Bank
Spencer County Bank*

STARKE

1st Source Bank
Fifth-Third Bank, Indiana
DeMotte State Bank
First National Bank (*Valpraiso*)
First National Bank of Monterey
Key Bank, NA

STEUBEN

Campbell & Fetter Bank
First Federal Savings Bank (*of Angola*)*
First National Bank (*of Fremont*)*
Key Bank, NA
Old Kent Bank
Star Financial Bank
Wells Fargo Bank, Indiana

SULLIVAN

Fifth-Third Bank, Indiana
First Farmers State Bank*
First National Bank & Trust

SWITZERLAND

Peoples Federal Savings Bank (*Aurora*)
People's Trust Company (*Brookville*)
Vevay Deposit Bank*

TIPPECANOE

Bank One
Bright National Bank
Farmers State Bank (*Brookston*)
Fifth-Third Bank, Indiana
Heritage Bank & Trust Co.
Huntington National Bank of Indiana
Lafayette Bank & Trust*
Lafayette Saving Bank*
Montgomery Savings Association, FA
National City Bank
Salin Bank & Trust Company
Union Planters Bank, NA

TIPTON

First Farmers Bank & Trust
First National Bank & Trust
National City Bank
Star Financial Bank

UNION

Peoples Bank & Trust Co. (*Sunman*)
Union County National Bank*
West End Savings Bank

VANDERBURGH

Fifth-Third Bank, Indiana*
First Federal Savings Bank (*Evansville*)*
Integra Bank*
Old National Bank*
Union Planters Bank, NA
United Fidelity Bank*

VERMILLION

Fifth-Third Bank, Indiana
First Citizens State Bank*
First National Bank of Dana*
Old National Bank

VIGO

Fifth-Third Bank, Indiana
First National Bank & Trust
Old National Bank
Terre Haute First National Bank*
Terre Haute Savings Bank*
Union Planters Bank, NA

WABASH

Frances Slocum Bank & Trust Company*
First Federal Savings Bank (*of Wabash*)
Indiana Lawrence Bank*
Lake City Bank
Wabash County Farm Bureau Credit Union
Wells Fargo Bank, Indiana

WARREN

Fowler State Bank
Montgomery Savings Association, FA
Old National Bank

WARRICK

Boonville Federal Savings Bank*
Elberfeld State Bank
Fifth-Third Bank, Indiana
First Federal Savings Bank
Integra Bank
Lynnville National Bank*
Peoples Trust & Savings Bank (*Boonville*)*

WASHINGTON

First Harrison Bank
Home Federal Savings Bank
Jackson County Bank
Mid-Southern Savings Bank*
National City Bank of Southern Indiana
Peoples Trust Bank Co. (*Corydon*)
Union Planters Bank, NA

WAYNE

Bank One
First Bank Richmond*
Firststar, NA
Harrington Bank*
Old National Bank
People's Trust Company (*Brookville*)
Union County National Bank
Wayne Bank and Trust Co.*
West End Savings Bank*

WELLS

First Bank of Berne
National City Bank
Ossian State Bank*
Pacesetter Bank
Standard Federal Bank
State Bank of Markle
Wells Fargo Bank, Indiana

WHITE

Bank of Wolcott*
Farmers State Bank (*Brookston*)*
Lafayette Bank & Trust
State Bank of Burnettsville*
State Bank of Oxford
Wells Fargo Bank, Indiana

WHITLEY

Bank One
Farmers & Merchants Bank (*LaOtto*)
First Federal Savings Bank (*of Wabash*)
Lake City Bank
National City Bank
Peoples Federal Savings Bank (*of DeKalb County*)
Standard Federal Bank
Star Financial Bank

OUT OF STATE HOME OFFICES

Bank One, Kentucky/ Southern Indiana
Westerville, Ohio
Capstone Bank
Watseka, Illinois
CIB Bank
Champaign, Illinois
Community First Bank & Trust
Celina, Ohio
First Savings Bank, FSB
Three Rivers, Michigan
Firststar, NA
Cincinnati, Ohio/ Milwaukee, Wisconsin
Hicksville Bank
Hicksville, Ohio
Key Bank, NA
Cleveland, Ohio
National City Bank, Southern Indiana
Louisville, Kentucky
Old Kent Bank
Grand Rapids, Michigan
PNC Bank, NA
Pittsburgh, Pennsylvania
Security Federal Bank
St. John, Michigan
Standard Federal Bank
Troy, Michigan
Stock Yards Bank & Trust Co.
Louisville, Kentucky
Union Planters Bank, NA
Nashville, TN